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By: **Montgomery County Delegation**  
Introduced and read first time: February 5, 2003  
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Montgomery County - Oakmont Special Taxing District - Tax Rate**  
3 **MC 304-03**

4 FOR the purpose of clarifying and correcting a certain local law relating to the  
5 assessment and taxation of property in the Oakmont Special Taxing District as  
6 a result of the transition to full value assessments; declaring the intent of the  
7 General Assembly; and generally relating to full value property assessments  
8 and taxation.

9 BY repealing and reenacting, without amendments,  
10 Chapter 80 of the Acts of the General Assembly of 2000  
11 Section 7

12 BY repealing and reenacting, with amendments,  
13 The Public Local Laws of Montgomery County  
14 Section 70-2  
15 Article 16 - Public Local Laws of Maryland  
16 (1997 Edition and October 2002 Supplement, as amended)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
18 MARYLAND, That the Laws of Maryland read as follows:

19 **Chapter 80 of the Acts of 2000**

20 SECTION 7. AND BE IT FURTHER ENACTED, That, except as expressly  
21 provided otherwise in this Act:

22 (1) Effective October 1, 2000, real property tax rates, for purposes of  
23 application against the full value assessment established by Section 1 of this Act,  
24 shall be 40% of the real property tax rates effective July 1, 2000;

25 (2) It is the intent of the General Assembly that the impact of this Act be  
26 revenue neutral;

1 (3) Any limit on a local tax rate in a local law or charter provision in  
2 effect on September 30, 2000 that is expressed as a rate to be applied to an  
3 assessment of real property, shall be construed to mean a rate equal to 40% times the  
4 rate stated in the local law or charter provision; and any debt limit in a local law or  
5 charter provision in effect on September 30, 2000 that is expressed as a percentage of  
6 an assessment of real property or assessable base of real property, shall be construed  
7 to mean a percentage equal to 40% times the percentage stated in the local law or  
8 charter provision; and

9 (4) This Act may not be construed to alter or affect the fiscal impact of  
10 any provision of State or local law or county or municipal charter on any computation  
11 prescribed by law or regulation that uses property tax assessments as part of the  
12 computation.

### 13 **Article 16 - Montgomery County**

14 70-2.

15 The county council for Montgomery County is authorized, empowered and  
16 directed to levy and cause to be collected from the property owners at the time of the  
17 county tax levy for the year 1918, and each succeeding year within the area of  
18 Oakmont as created by this chapter amounts to be fixed by them not less than [ten  
19 cents (\$0.10)] FOUR CENTS (\$0.04) nor more than [fifty cents (\$0.50)] TWENTY CENTS  
20 (\$0.20) on each one hundred dollars (\$100.00) worth of assessable [property] REAL  
21 PROPERTY OTHER THAN OPERATING REAL PROPERTY OF A PUBLIC UTILITY, AND  
22 NOT LESS THAN TEN CENTS (\$0.10) NOR MORE THAN FIFTY CENTS (\$0.50) ON EACH  
23 ONE HUNDRED DOLLARS (\$100.00) WORTH OF ASSESSABLE PERSONAL PROPERTY  
24 AND OPERATING REAL PROPERTY OF A PUBLIC UTILITY in the subdivision of  
25 Oakmont, Montgomery County, to be collected as other county taxes in the county are  
26 collected, to be paid over by the county council to the treasurer of the Oakmont  
27 Subdivision to be selected from among their number by a majority of the members of  
28 the Oakmont Citizens' Committee of Oakmont Subdivision, or by their successors to  
29 be selected as herein provided. Upon the treasurer having been duly selected by the  
30 committee and giving corporate bond to Montgomery County, Maryland, satisfactory  
31 to and approved by the county executive or his designee and the county attorney in a  
32 penal sum to be fixed by them, conditioned upon faithful discharge of the duties of the  
33 treasurer, the county council shall also order and have paid over to the treasurer the  
34 proportion of the county road tax to be levied and collected in the same manner as  
35 though the subdivision of Oakmont was an incorporated town, and the subdivision of  
36 Oakmont shall for that purpose be considered by the county council as an  
37 incorporated town of the county; and the proportion of the county road tax received by  
38 the treasurer of the Oakmont Subdivision shall be used by the Oakmont Citizens'  
39 Committee exclusively for the maintaining and repairing of streets and lanes within  
40 the Oakmont Subdivision that may have been dedicated to the public or to  
41 Montgomery County and whether accepted by the county or not; all other funds to be  
42 used by the Oakmont Citizens' Committee directly or through the committee  
43 exclusively for maintaining, repairing, lighting the streets, roads, alleys, sidewalks,  
44 parking, sanitation and other maintenance and upkeep of existing improvements, for  
45 purposes set forth in section 70-3(c), and for enforcing such regulations as the

1 citizens' committee may prescribe for Oakmont Subdivision, or any part of the section  
2 thereof.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is intended to  
4 make a technical correction to reflect the change to full value assessment and  
5 taxation of property as enacted by Chapter 80, Acts of 2000. It is the intent of the  
6 General Assembly that the impact of this Act be revenue neutral.

7 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take  
8 effect July 1, 2003.